

761—178.4(314) Detailed instructions furnished to cities and counties.

178.4(1) Each year the department shall distribute to cities and counties a set of detailed instructions for reporting the following information:

- a.* The cost of day labor and contracts for construction, reconstruction, and improvement projects on the farm-to-market, secondary road and municipal street systems.
- b.* The cost of purchasing, leasing, and renting construction and maintenance equipment.
- c.* The use of this equipment for construction, reconstruction, and improvement projects on the farm-to-market, secondary road and municipal street systems.

178.4(2) These instructions constitute the form, content and method of preparation acceptable to the department. Cities and counties shall include this information in the annual reports they submit to the department under Iowa Code sections 309.22 and 312.14.